

NATIONAL IRRIGATION ADMINISTRATION
CONSOLIDATED TRIAL BALANCE -FINAL
AS OF MARCH 31, 2016
FUND 501 - CORPORATE OPERATING FUND

PARTICULARS	ACCT CODE	DEBIT	CREDIT
Cash-Collecting Officers	102	26,841,690.52	-
Working Fund	103	16,783,180.30	-
Petty Cash Fund	104	3,190,083.32	-
Payroll Fund	106	53,332,754.07	-
Cash in Bank - Local Currency,Current Account	111	3,224,589,316.78	-
Cash in Bank - Local Currency,Savings Account	112	397,783,428.08	-
Cash in Bank - Local Currency,Time Deposits	113	382,118,421.46	-
Cash in Bank - Foreign Currency,Savings Account	116	-	-
Cash in Bank - Foreign Currency,Time Deposits	117	41,356,001.91	-
Accounts Receivable - ISF (Current & Back Accounts)	121	21,426,915,737.69	-
Due from Officers and Employees	123	13,349,964.42	-
Loan Receivable	126	-	-
Due from National Treasury	131	(85,059,289.77)	-
Due from NGAs	136	797,603,672.30	-
Due from GOCCs	137	13,458,053,430.11	-
Due from LGUs	138	95,693,281.96	-
Due from Central Office	141	62,081,062.80	-
Due from Regional Offices	142	2,830,429,665.41	-
Due from Other Funds	144	61,104,649.40	-
Receivables - Disallowances/Charges	146	21,467,694.71	-
Advances to Officers and Employees	148	10,954,105.05	-
Rent/Lease Receivables		-	-
Other Receivables	149	251,367,402.68	-
Merchandise Inventory	154	60,732,394.53	-
Office Supplies Inventory	155	46,218,170.82	-
Accountable Forms Inventory	156	-	-
Medical, Dental & Laboratory Supplies Inventory	160	-	-
Gasoline, Oil and Lubricants Inventory	161	3,456,844.65	-
Textbooks and Instructional Materials Inventory	163	-	-
Other Supplies Inventory	165	122,438.00	-
Spare Parts Inventory	167	43,179.25	-
Construction Materials Inventory	168	198,472.70	-
Prepaid Rent	177	7,547,861.18	-
Prepaid Insurance	178	-	-
Deposit on Letters of Credit	180	197,087.86	-
Advances to Contractors	181	755,644,651.37	-
Deferred Charges	182	(120,614.60)	-
Other Prepaid Expenses	185	5,233,333.66	-
Guaranty Deposits	186	22,696,175.30	-
Other Current Assets	189	(218,260,139.73)	-
Investments in Stocks	192	11,207,000.00	-
Investments in Bonds	193	1,600.00	-
Other Investments & Marketable Securities	197	65,684,548,036.85	-
Land	201	5,627,426,602.87	-
Land Improvements	202	18,023,147,277.70	-
Office Buildings	211	1,239,487,801.11	-
Other Structures	215	82,240,293.94	-
Office Equipment	221	100,502,625.25	-
Medical, Dental & Laboratory Equipments	233	871,122.00	-
Furnitures and Fixtures	222	97,766,938.60	-
IT Equipment and Software	223	74,412,232.86	-
Library Books	224	320,994.28	-
Machineries	226	363,585,929.44	-
Agricultural, Fishery and Forestry Equipment	227	784,458.00	-
Communication Equipment	229	47,488,615.33	-
Construction & Heavy Equipment	230	307,419,244.21	-
Firefighting Equipment and Accessories	231	7,172,117.73	-
Military and Police Equipment	234	2,038,945.80	-
Sports Equipment	235	315,457.75	-
Technical and Scientific Equipment	236	172,381,522.40	-
Other Machineries and Equipment	240	136,595,920.87	-
Motor Vehicles	241	204,461,296.56	-

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PARTICULARS	ACCT CODE	DEBIT	CREDIT
Aircraft and Aircraft Ground Equipment	243	-	-
Watercrafts	244	2,846,065.00	-
Other Transportation Equipment / Other Equipment	248	14,165,926.60	-
Other Property, Plant and Equipment	250	657,630,516.36	-
Roads, Highways & Bridges	251	185,824,041.81	-
Artesian Wells, Reservoirs, Pumping Stations & Conduits	254	211,131,094.31	-
Irrigation, Canals and Laterals	255	8,254,654,142.71	-
CIP - Agency Assets	264	837,545,265.14	-
CIP - Roads, Highways and Bridges	266	60,942,709.02	-
CIP - Artesian Wells, Res, Pmpg Stations & Conduits	269	6,130,000.00	-
CIP - Irrigation, Canals and Laterals	270	14,949,893,304.76	-
CIP - Other Public Infrastructures	273	149,416,767.10	-
CIP - Reforestation - Upland	274	10,340,132.49	-
Work/Other Animals	281	547,908.90	-
Other Assets	290	285,299,999.04	-
Allowance for Doubtful Accounts	301	-	1,247,461,253.89
Allowance for Inventory Variance	306	-	93,179.20
Acc. Depn - Land Improvements	302	-	11,105,792,958.92
Acc. Depn - Office Buildings	311	-	256,870,204.28
Acc. Depn - Other Structures	315	-	24,085,274.29
Acc. Depn - Office Equipment	321	-	70,531,587.84
Acc. Depn - Furniture & Fixtures	322	-	26,363,010.66
Acc. Depn - IT Equipment	323	-	40,319,069.59
Acc. Depn - Library Books (closed to R/E)	324	-	44,023.00
Acc. Depn - Machineries	326	-	262,176,889.03
Acc. Depn - Agri.,Fishery & Forestry Eqpt	327	-	528,109.80
Acc. Depn - Communication Equipt	329	-	25,433,800.30
Acc. Depn - Construction & Heavy Equipment	330	-	265,392,250.67
Acc. Depn - Firefighting Eqpt & Access	331	-	5,518,565.87
Acc. Depn - Military and Police Eqpt.	334	-	901,189.79
Acc. Depn - Medical and Dental Equipment	333	-	562,408.09
Acc. Depn - Sports Equipment	335	-	40,774.42
Acc. Depn - Technical & Scientific Equipment	336	-	60,472,946.24
Acc. Depn - Other Machineries & Equipment	340	-	69,156,473.89
Acc. Depn - Motor Vehicles	341	-	144,902,802.68
Acc. Depn - Aircraft & Aircraft Ground Eqpt.	343	-	-
Acc. Depn - Watercrafts	344	-	857,827.80
Acc. Depn - Other Transportation Equipt	348	-	10,324,145.92
Acc. Depn - Other Property Plant & Eqpt.	350	-	521,487,281.78
LIABILITIES			
Accounts Payable	401	-	2,034,346,359.74
Notes Payable	402	-	128,022.47
Due to Officers and Employees	403	-	25,343,855.96
Due to National Treasury	411	-	65,292,855,126.71
Due to BIR	412	-	103,341,218.10
Due to GSIS	413	-	25,530,913.04
Due to PAG-IBIG	414	-	6,601,553.22
Due to PHILHEALTH	415	-	5,149,889.33
Due to Other NGAs	416	-	13,154,452,221.25
Due to Other GOCCs	417	-	868,922,789.79
Due to LGUs	418	-	16,247,668.16
Due to Central Office	421	-	2,707,561,937.06
Due to Regional Office	422	-	64,520,308.47
Due to Other Funds	424	-	221,890,785.47
Guaranty Deposits Payable	426	-	233,001,566.04
Performance/Bidders Bonds Payable	427	-	34,211,675.92
Other Payables	439	-	1,155,375,981.41
Loans Payable - Domestic	444	-	10,260,086,475.21
Loans Payable - Foreign	445	-	271,254,058.75
Other Long-Term Liabilities	450	-	-
Deferred Credits	454	-	6,745,689,030.34
Deferred Credits (ISF)	454-1	-	6,226,991,342.80
Deferred Credits (PA/CIS/CIP)	454-2	-	5,701,724,624.32
Other Deferred Credits	455	-	2,929,680,180.28

NATIONAL IRRIGATION ADMINISTRATION
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AS OF MARCH 31, 2016
FUND 501 - CORPORATE OPERATING FUND

PARTICULARS	ACCT CODE	DEBIT	CREDIT
EQUITY			
Government Equity	501	-	33,503,439,467.24
Capital Stock	502	-	5,559,191,864.58
Retained Earnings	510	-	(11,197,610,829.30)
Income and Expense Summary	512	-	-
Irrigation Service Fee (ISF)	625	-	-
Irrigation Service Fee-Principal (Current Account)	625-1	-	145,038,453.09
Irrigation Service Fee-Principal (Back Account)	625-2	-	39,503,793.28
Irrigation Service Fee-Principal (Back Account)-CAP	625-3	-	5,878.94
ISF-Principal (BA) - Incentive Policy (MC#79 s. 2007)	625-4	-	15,716,639.48
Management Fee	626	-	11,000,000.00
CIS Amortization and Equity	627-1	-	898,360.37
CIS Amortization - Principal (Current Account	627-1A	-	5,121,872.69
CIS Amortization - Principal (Back Account)	627-1B	-	1,063,388.24
CIP/CIS Equity	627-1C	-	15,830,105.90
Pump Amortization and Equity	627-2	-	595,194.00
Pump Amortization - Principal (Current Account)	627-2A	-	88,664.45
Pump Amortization - Principal (Back Account)	627-2B	-	-
Pump Equity - (Current Account)	627-2C	-	7,147,355.93
Pump Equity - (Back Account)	627-2D	-	-
Fines & Penalties - Service Income	629	-	-
ISF - Back Account - Penalty	629-1	-	5,448,650.75
Pump Amortization - Interest and Penalty	629-2	-	-
CIS Amortization - Interest and Penalty	629-3	-	27,445.79
Rent Income	642	-	-
- Equipment Rental	642-1	-	1,152,515.38
Equipment Rental - Internal (CA)	642-1A	-	5,216,646.50
Equipment Rental - External (CA)	642-1B	-	767,112.22
Equipment Rental - Internal (BA)	642-1C	-	1,612,199.19
Equipment Rental - External (BA)	642-1D	-	13,750.40
- Income from NIA Facilities/Dormitory Operation	642-2	-	6,863,103.53
- Use of DCIEC Facilities/Equipments	642-3	-	300,918.10
- Rental of Motor Vehicles	642-4	-	15,814.00
Subsidy Income from National Government	651	-	1,930,872,521.63
Subsidy Income from LGUs	656	-	-
Subsidy from Central Office	653	-	1,123,743,896.06
Subsidy from Regional Office		-	-
Subsidy from Other Funds		-	-
Income from Grants and Donations	662	-	-
Interest Income	664	-	3,105,079.47
Generation Income		-	-
Dividend Income		-	-
Miscellaneous Income	678	-	-
Bid Documents	678-1	-	9,886,349.78
Sale of Goods and Materials	678-2	-	7,500.00
Hauling/Milling/Drying	678-3	-	-
Disallowance	678-4	-	286,706.73
Payment for Lost Items	678-5	-	-
Printing/Xerox/Radio	678-6	-	16,205.00
Gain on Sale of Palay	678-7	-	-
Income from NIA Housing	678-8	-	32,200.00
Laboratory Analysis - Soil and Water Sample	678-9	-	69,140.00
NHFMC	678-10	-	236.74
Contract Price Adjustment / Liquidated Damages	678-11	-	390,849.81
Scrap of Fixed Assets	678-12	-	107,466.00
Other Miscellaneous Income	678-13	-	69,155,074.39
Other Fines and Penalties	679	-	50,146.29
Gain/Loss on Foreign Exchange	681	-	1,979,325.32
Gain/Loss on Sale of Disposed Assets	682	-	-
Prior Years' Adjustments	684	-	(75,592.93)
Salaries & Wages - Regular	701	209,641,896.10	-
Salaries & Wages - Casual	705	16,991,795.26	-
Salaries & Wages - Contractual	706	105,782.30	-
Personnel Economic Relief Allowance (PERA)	711	21,881,108.64	-
Additional Compensation (ADCOM)	712	76,500.00	-
Representation Allowance (RA)	713	2,120,700.00	-
Transportation Allowance (TA)	714	1,637,000.00	-

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PARTICULARS	ACCT CODE	DEBIT	CREDIT
Clothing/Uniform Allowance	715	14,464,610.00	-
Subsistence, Laundry and Quarter Allowance	716	-	-
Productivity Incentive Allowance	717	119,137.00	-
Other Bonuses and Allowances	719	22,702.00	-
Medical Allowance	719-1	767,568.03	-
Meal Allowance	719-2	236,949.92	-
Children Allowance	719-3	77,304.52	-
C N A Incentive Allowance	719-4	(597,035.24)	-
Commutable Allowance/Fringe Benefits	719-5	61,500.00	-
Fiscals Assistance	719-6	61,500.00	-
Anniversary Bonus	719-7	-	-
Grocery Allowance	719-8	-	-
PIB	719-9	10,000.00	-
Educational Assistance	719-10	-	-
Performance Bonus	719-11	4,305.00	-
Honoraria	720	39,310.75	-
Hazard Pay	721	-	-
Longevity Pay	722	120,000.00	-
Overtime and Night Pay	723	1,034,361.02	-
Cash Gift	724	146,125.00	-
Year End Bonus	725	722,701.71	-
Life and Retirement Insurance Contributions	731	25,376,288.88	-
PAG-IBIG Contributions	732	1,136,544.40	-
PHILHEALTH Contributions	733	2,135,384.37	-
ECC Contributions	734	989,409.35	-
Retirement Benefits - Civilian	740	1,120,749.51	-
Terminal Leave Benefits	742	10,674,193.65	-
Other Personnel Benefits	749	15,900.00	-
Travelling Expenses - Local	751	5,096,308.86	-
Training Expenses	753	3,473,666.66	-
Office Supplies Expenses	755	4,216,989.50	-
Accountable Forms Expenses	756	74,800.00	-
Drugs and Medicines Expenses	759	2,965.00	-
Gasoline, Oil and Lubricants Expenses	761	6,554,712.68	-
Other Supplies Expenses	765	2,489,088.62	-
Water Expenses	766	1,009,538.77	-
Electricity Expenses	767	16,824,059.82	-
Cooking Gas Expense	768	-	-
Postage and Deliveries	771	60,778.67	-
Telephone Expenses - Landline	772	2,383,521.71	-
Telephone Expenses - Mobile	773	629,323.92	-
Internet Expenses	774	459,917.92	-
Cable, Satellite, Telegraph, and Radio Expenses	775	31,403.95	-
Membership Dues & Contns to Organizations	778	26,000.00	-
Awards and Indemnities	779	-	-
Advertising Expenses	780	235,757.60	-
Printing and Binding Expenses	781	663,798.20	-
Rent Expenses	782	1,534,688.14	-
Representation Expenses	783	842,382.98	-
Transportation and Delivery Expenses	784	94,523.24	-
Subscription Expenses	786	16,625.77	-
Survey Expense	787	1,974,024.00	-
Legal Services	791	194,480.00	-
Auditing Services	792	1,000,101.12	-
Consulting Services	793	425,000.00	-
General Services	795	41,200.00	-
Janitorial Services	796	2,036,070.28	-
Security Services	797	478,160.32	-
Other Professional Services	799	52,668.85	-
Rep & Main. Land Improvements	802	1,771.00	-
Rep & Main. Electrification, Power & Energy	805	-	-
Rep & Main. Office Buildings	811	2,840,537.64	-
Rep & Main. Other Structures	815	378,999.80	-
Rep & Main. Office Equipment	821	237,651.25	-
Rep & Main. Furnitures & Fixtures	822	2,250.00	-
Rep & Main. IT Equipment & Software	823	14,070.00	-
Rep & Main. Machineries	826	1,226,404.55	-
Rep & Main. Communication Eqpt	829	-	-

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PARTICULARS	ACCT CODE	DEBIT	CREDIT
Rep & Main. Constn & Heavy Eqpt	830	1,664,501.05	-
Rep & Main. Firefighting Eqpt & Accessories	831	6,600.00	-
Rep & Main. Sports Equipment	835	-	-
Rep & Main. Technical & Scientific Eqpt	836	650.00	-
Rep & Main. Other Machineries & Eqpt	840	536,207.00	-
Rep & Main. Motor Vehicles	841	5,449,417.50	-
Rep & Main. Watercrafts	844	4,647.00	-
Rep & Main. Other Transportation Eqpt	848	1,659,963.59	-
Rep & Main. Other Property,Plant & Equipment	850	376,200.00	-
Rep & Main. Artesian Wells, Res, Pmpng Stns & Conduits	854	2,525.00	-
Rep & Main. Irrigation,Canals & Lat	855	128,316,930.36	-
Subsidy to Regional Offices	872	1,330,265,356.37	-
Donations	878	9,000.00	-
Extraordinary Expenses	883	35,905.04	-
Miscellaneous Expenses	884	-	-
-Sports	884-1	8,800.10	-
-Contribution Civic/Charitable Institution	884-2	-	-
-Other Miscellaneous Expenses	884-3	1,093,595.67	-
Taxes, Duties and Licenses	891	903,843.62	-
Fidelity Bond Premiums	892	610,047.81	-
Insurance Expenses	893	2,331,238.16	-
Bad Debts Expenses	901	16,366,115.19	-
Depreciation - Land Improvements	902	-	-
Depreciation - Office Buildings	911	637,102.26	-
Depreciation - Other Structures	915	9,921.24	-
Depreciation - Office Equipment	921	453,203.77	-
Depreciation - Furniture and Fixtures	922	216,268.98	-
Depreciation - IT Equipment	923	660,000.95	-
Depreciation - Library Books	924	-	-
Depreciation - Machineries	926	4,066,291.27	-
Depreciation - Agricultural, Fishery & Forestry Equipment	927	-	-
Depreciation - Communication Equipment	929	12,807.56	-
Depreciation - Construction & Heavy Equipment	930	92,066.08	-
Depreciation - Firefighting Eqpt. & Accessories	931	49,745.11	-
Depreciation - Medical and Dental Equipment	933	19,485.51	-
Depreciation - Military and Police Equipment	934	3,118.60	-
Depreciation - Sports Equipment	935	-	-
Depreciation - Technical & Scientific Equipment	936	180,085.35	-
Depreciation - Other Machineries & Equipment	940	765.00	-
Depreciation - Motor Vehicles	941	1,825,361.46	-
Depreciation - Aircraft and Aircraft Ground Eqpt.	943	-	-
Depreciation - Watercrafts	944	-	-
Depreciation - Other Transportation Equipment	948	3,222.57	-
Depreciation - Other Property Plant and Equipment	950	-	-
Obsolescence - IT Software	951	-	-
Collection/Viability Bonus	963	60,250.00	-
Collection Expenses	964	178,813.48	-
Irrigator's Share	965	11,093,164.17	-
10% Discount on ISF	966	10,691,118.53	-
Loss on Sale of Palay	967	-	-
Motorcycle Allowance	968	44,475.00	-
Other Maintenance & Operating Expenses	969	514,325.86	-
-Other Maintenance and Operating Expenses	969-1	3,566,274.63	-
-Laboratory Analysis of Soil & Water Sample	969-2	-	-
-Contractual Services	969-3	4,836,211.86	-
-Job Order	969-4	9,810,770.28	-
Bank Charges	971	12,411.56	-
Interest Expenses	975	591,728.31	-
Grand Total		163,492,299,080.82	163,492,299,080.82

CERTIFIED CORRECT:


 ELIZABETH A. BENZON
 Acting Manager, Accounting Division

NOTED BY:


 EDITHA D. MORALES
 Acting Manager, Financial Management Department